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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/783,027	02/23/2004	Po Hyoung Koh	LT-0048	3772
34610	7590	05/16/2011	EXAMINER	
KED & ASSOCIATES, LLP			ADEGEYE, OLUWASEUN	
P.O. Box 8638			ART UNIT	PAPER NUMBER
Reston, VA 20195			2481	
			MAIL DATE	DELIVERY MODE
			05/16/2011	PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.



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UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND  
DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

May 14, 2011

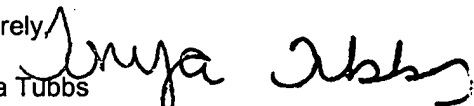
KED & ASSOCIATES, LLP  
P. O. BOX 8638  
RESTON, VA 20195  
US

Dear Sir/Madam,

Your refund request for 10783027 in the amount of \$180.00 has been denied .

Refund in the amount of \$180 have been denied. The IDS dated July 26,2010 was filed more than two office action on the merits.

Sincerely,

  
Tonya Tubbs  
Technical Center 2400  
571-272-1633